

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

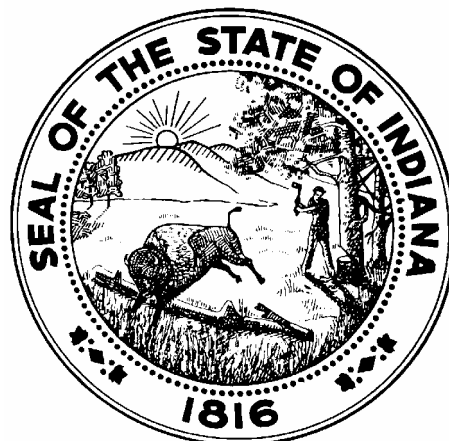
AUDIT REPORT

OF

PUTNAM COUNTY OFFICE OF FAMILY AND CHILDREN

FAMILY AND SOCIAL SERVICES ADMINISTRATION

January 1, 2002 to December 31, 2002





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## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Director	Ms. Barbara South	01-01-02 to 12-31-03
Secretary of Family and Social Services Administration	Ms. Katherine Humphreys Mr. John Hamilton	07-03-00 to 06-30-01 07-01-01 to 01-10-05



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PUTNAM COUNTY OFFICE OF FAMILY AND CHILDREN

We have audited the records of the Putnam County Office of Family and Children for the period from January 1, 2002, to December 31, 2002, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Comprehensive Annual Report of the State of Indiana.

STATE BOARD OF ACCOUNTS

August 11, 2003

PUTNAM COUNTY OFFICE OF FAMILY AND CHILDREN  
FAMILY AND SOCIAL SERVICES ADMINISTRATION  
AUDIT RESULTS AND COMMENTS

RECONCILIATION OF SDO FUND

The SDO Fund of Putnam County Office of Family and Children was short \$44.35 as of July 9, 2003.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Auditors, Chapter 14)

PUTNAM COUNTY OFFICE OF FAMILY AND CHILDREN  
FAMILY AND SOCIAL SERVICES ADMINISTRATION  
EXIT CONFERENCE

The contents of this report were discussed on August 11, 2003, with Ms. Barbara South, Director; Ms. Pam Sutherlin, Account Clerk; Mr. Donald Walton, County Commission President; and Mr. Mitchell Proctor, Council President. The officials concurred with our audit findings.